

## EXHIBIT J

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March 24, 2006

**FILE**

Mr. David Sherbin  
Delphi Corporation  
5725 Delphi Drive  
Troy, Michigan 48098-2815

**Re:** Delphi Corporation et al. - Chapter 11 Proceedings  
Monthly Statement of Fees and Disbursements

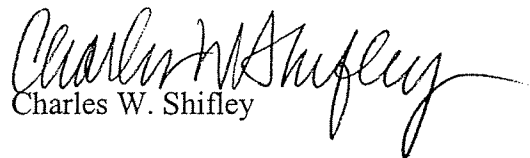
Dear David:

Enclosed please find our monthly statement for legal services rendered to the above referenced debtors and debtors-in-possession (collectively the "Debtors") and for reimbursement of expenses incurred in connection with such representation from January 4, 2006 through January 30, 2006 (the "Fee Period").

The total invoice for the Fee Period is \$7,634.18, which is composed of (i) \$7,586.00 for fees and (ii) \$48.18 for expenses.

Please feel free to contact me with any questions.

Very truly yours,

  
Charles W. Shifley

CWS/sls  
Enclosure

Mr. David Sherbin  
March 24, 2006  
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